




Cover sheet for: TR 2001/11

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 This ruling contains references to repealed provisions, some of which may have been re-enacted or remade. The ruling has effect in relation to the re-enacted or remade provisions. Paragraph 32 in [TR 2006/10](#) provides further guidance on the status and binding effect of public rulings where the law has been repealed or repealed and rewritten.
Australia's tax treaties and other agreements except for the Taipei Agreement are set out in the [Australian Treaty Series](#). The citation for each is in a note to the applicable defined term in [sections 3AAA](#) or [3AAB](#) of the International Tax Agreements Act 1953.

 This document has changed over time.

TR 2001/11 history

31 October 2001 Original ruling
You are here → 29 November 2006 Original ruling + note Repeal provision note